



SEN. GEORGE RUNNER (RET.)

MEMBER
STATE BOARD OF EQUALIZATION
CALIFORNIA'S TAX BOARD

April 25, 2013

The Honorable Das Williams
California State Assembly
State Capitol
Sacramento, CA 95814

RE: SUPPORT AB 919 (Williams)

Dear Assembly Member Williams,

I am pleased to support your Assembly Bill 919, which will provide tax relief for a number of veterans who are small business owners.

In 2009 Senate Bill 809 provided that a veteran who met the criteria of a "qualified itinerant vendor" is the consumer and not the retailer of tangible personal property owned and sold by the vendor. In other words, veterans operating as qualified itinerant vendors pay sales tax when they purchase their goods but are not required to collect and remit sales tax on their subsequent sales, as required of other retailers.

SB 809, however, did not provide any remedy for those veterans who had been operating as itinerant vendors and had been required to remit sales tax. AB 919 will provide that those who meet the criteria as a qualified itinerant vendor and remitted sales tax prior to the implementation of SB 809 can apply for a repayment of sales tax remitted to the state from April 1, 2002 to April 1, 2010. Veterans will only qualify for repayment if they did not collect the sales tax from their customers.

This bill is the least we can do for our veterans and the fiscal impact is minimal. I urge its passage.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Runner".

GEORGE RUNNER
Second District